

2. There is no authority indicating how the First Circuit would rule on the question whether the scienter of a non-officer not alleged to have made any of the allegedly false public statements at issue can be imputed to a corporate defendant.

3. The Court's order involves a controlling question of law, there is a substantial ground for difference with this Court's opinion, and adoption of the standard urged by Defendants would materially advance the termination of this litigation by resulting in dismissal of the entire case.

In support of this motion, Defendants have filed the accompanying Memorandum of Law in Support of Motion for Reconsideration of Order Denying Motions to Dismiss, or, in the Alternative, to Certify Order for Interlocutory Appeal.

WHEREFORE, for the reasons set forth more fully in Defendants' memorandum of law, Defendants respectfully request that the Court reconsider its denial of Defendants' motions to dismiss, or, in the alternative, certify its Order for interlocutory appeal.

Respectfully Submitted,

/s/ James W. Prendergast

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CERTIFICATE OF SERVICE

On May 19, 2006, I caused a copy of this Document to be served by electronic mail via the electronic filing system upon all counsel of record.

Dated: May 19, 2006

/s/ James W. Prendergast

James W. Prendergast